

## FY 2007 TOTAL GENERAL FUND EXPENDITURES

Major Categories	FY 2007 EXPENDITURES	% OF TOTAL
General Purpose Aid for Local Schools	\$911,011,767	30.1%
Medicaid/MaineCare	\$604,261,444	20.0% <sup>4</sup>
Personal Services	\$413,015,551	13.7% <sup>1 &amp; 4</sup>
Higher Education	\$262,043,743	8.7%
Teachers' Retirement	\$205,443,716	6.8% <sup>2</sup>
Tax Relief and Reimbursement Programs	\$34,741,094	1.1% <sup>5</sup>
Debt Service	\$107,057,363	3.5% <sup>3</sup>
Other	\$486,788,774	16.1%
<b>Total General Fund Expenditures</b>	<b>\$3,024,363,451</b>	<b>100.0%</b>

**Notes:**

<sup>1</sup> * Personal Services includes:	Salaries and Wages	267,887,333	8.9%
	Retirement	78,659,081	2.6%
	Health Insurance	53,540,872	1.8%
	Other Fringe Benefits	12,928,264	0.4%
	<b>Total</b>	<b>413,015,551</b>	<b>13.7%</b>

<sup>2</sup> Teachers' Retirement includes Retired Teachers Health Insurance.

<sup>3</sup> Debt Service includes General Obligation Debt and Maine Governmental Facilities Authority Debt.

<sup>4</sup> Medicaid excludes Personal Services expenditures totaling \$14,959,704 that would normally be included, but are excluded here to avoid double counting the amounts in the Personal Services group. Medicaid administrative costs are also not included here.

<sup>5</sup> Expenditures for the Maine Residents Property Tax Program (Circuit Breaker) and the Business Equipment Tax Reimbursement (BETR) Program were shifted to reductions of Individual Income Tax beginning in FY05 and FY06, respectively. Actual expenditures for the Maine Residents Property Tax Program were \$44,440,759 and for the BETR Program were \$66,553,092 in FY07.

